

DATA ITEM DESCRIPTION

TITLE: CONTRACT PERFORMANCE REPORT (CPR)
NUMBER: DI-MGMT-81466A **APPROVAL DATE:** 20050330
AMSC NUMBER: D7549 **LIMITATION:**
DTIC APPLICABLE: **GIDEP APPLICABLE:**
PREPARING ACTIVITY: OUSD(AT&L)ARA/AM(SO)

APPLICABLE FORMS: DD Forms are available and shall be used to submit required formats as follows:

<u>CPR Format</u>	<u>DD Form Number</u>	<u>Sample Format No.</u>
Work Breakdown Structure	2734/1	1
Organizational Categories	2734/2	2
Baseline	2734/3	3
Staffing	2734/4	4
Explanations and Problem Analyses	2734/5	5

USE/RELATIONSHIP: This report consists of five formats containing data for measuring contractors' cost and schedule performance on Department of Defense (DoD) acquisition contracts. Format 1 (Sample Format 1) provides data to measure cost and schedule performance by product-oriented Work Breakdown Structure (WBS) elements, the hardware, software, and services the Government is buying. Format 2 (Sample Format 2) provides the same data by the contractor's organization (functional or Integrated Product Team (IPT) structure). Format 3 (Sample Format 3) provides the budget baseline plan against which performance is measured. Format 4 (Sample Format 4) provides staffing forecasts for correlation with the budget plan and cost estimates. Format 5 (Sample Format 5) is a narrative report used to explain significant cost and schedule variances and other identified contract problems and topics.

CPR data shall be used by DoD system managers to: (1) integrate cost and schedule performance data with technical performance measures, (2) identify the magnitude and impact of actual and potential problem areas causing significant cost and schedule variances, and (3) provide valid, timely program status information to higher management.

The CPR is a management report. It provides timely, reliable summary-level data with which to assess current and projected contract performance. The CPR's primary value to the Government is its ability to reflect current contract status and reasonably project future program performance. It is important that the CPR be as accurate as possible so it may be used for its intended purpose, which is to facilitate informed, timely decisions. It will be used by the DoD component staff, including program managers, engineers, cost estimators, and financial management personnel, to confirm, quantify, and track known or emerging contract problems and serve as a basis for communicating with the contractor. The CPR data shall accurately reflect how work is being planned, performed, and measured and shall be consistent with the actual contract status.

a. This Data Item Description (DID) contains the format and content preparation instructions for the data product generated by the specific and discrete task requirements as delineated in the contract.

b. This DID shall be used in conjunction with the Integrated Master Schedule (IMS) DID, DI-MGMT-81650. This DID may be used in conjunction with the Contract Funds Status Report (CFSR) DID, DI-MGMT-81468, the Contract Work Breakdown Structure (CWBS) DID, DI-MGMT-81334A, the Cost Data Summary Report DID, DI-FNCL-81565A, and the Functional Cost-Hour and Progress Curve Report

DI-MGMT-81466A

DID, DI-FNCL-81566A. The same WBS shall be utilized for the Integrated Master Plan (IMP), IMS, CPR, and Contractor Cost Data Report (CCDR) as applicable.

c. The CPR shall be used to obtain cost and schedule performance information on contracts requiring compliance with the American National Standards Institute/Electronic Industries Alliance Standard 748 (ANSI/EIA-748), Earned Value Management Systems (EVMS) (current version in effect at time of contract award). Refer to the Federal Acquisition Regulation (FAR) or Defense Federal Acquisition Regulation Supplement (DFARS) clause on contract. The CPR data elements shall reflect the output of the contractor's ANSI/EIA-748 compliant integrated management system.

d. The CPR shall be required no less frequently than monthly. All formats shall be submitted to the procuring activity no later than 12 working days following the contractor's accounting period cutoff date. This requirement may be tailored through contract negotiations to allow submission as late as 17 working days, provided that the contractor and Government agree that program complexity and integration of subcontractor and vendor performance data warrant additional time and will yield more accurate performance. Reports may reflect data either as of the end of the calendar month or as of the contractor's accounting period cutoff date, provided it is consistent with the IMS. Formats 2, 3, and 4 may be submitted on a less frequent basis in some cases. Refer to the Earned Value Management Implementation Guide (EVMIG) for guidance on tailoring reporting. (Note: Contractors may elect to attach subcontractor Format 5 reporting and cross reference this analysis in the Format 5 reporting submitted to the Government to gain time efficiencies and meet submission dates.)

e. Unless otherwise provided in the contract, data reported in the CPR shall pertain to all authorized contract work, including both priced and unpriced effort. Refer to the EVMIG for guidance on tailoring reporting.

f. Submission of Format 1 using a product-oriented WBS in accordance with the WBS Handbook, MIL-HDBK-881, and the CWBS DID, DI-MGMT-81334A, is mandatory. (Note: For contracts that require CCDRs, the CWBS shall be developed, approved, and maintained in accordance with DoD 5000.4-M-1, Cost and Software Data Reporting Manual, and the CWBS DID.) Certain aspects of the report are subject to negotiation between the Government and the contractor, such as:

f.1 The level of detail to be reported in Format 1 normally will be at level three of the CWBS, but lower levels may be specified for high-cost or high-risk items. The Government and the contractor shall periodically review and adjust as necessary CWBS reporting levels on Format 1 to ensure they continue to provide appropriate visibility without requiring excessive information. If there is a significant problem at a lower level, detailed reporting for that CWBS element may be required until the problem is resolved.

f.2 Formats 1 and 5 are mandatory in all cases. Formats 2, 3, and 4 are optional in some cases. Refer to the EVMIG for guidance on tailoring reporting.

f.3 Variance analysis thresholds which, if exceeded, require problem analysis and narrative explanations in Format 5. If the contract does not specify variance analysis thresholds, the contractor shall provide appropriate variance analyses. (See 2.6.3 below.) Variance analysis thresholds shall be reviewed periodically and adjusted as necessary to ensure they continue to provide appropriate visibility.

DI-MGMT-81466A

f.4 If the organizational categories for Format 4 are different from Format 2, the Government may request that different organizational categories be used for reporting staffing in Format 4 instead of those used in Format 2. If so, the Government and the contractor shall negotiate the Format 4 categories. If required, the Format 2 categories shall reflect the contractor's internal organization being used to execute the contract.

g. Subject to f., the CPR Contract Data Requirements List (CDRL) is subject to tailoring. Requiring more information in the CPR CDRL than specified in this DID is contrary to DoD policy. All negotiated reporting provisions shall be specified in the contract. Refer to the EVMIG for guidance on tailoring reporting.

REQUIREMENTS:

1. Format. Use the relevant DD Forms as listed above. All formats shall be submitted electronically in accordance with the following requirements. All formats shall be in a readable digital format (e.g., pdf files are not acceptable). The American National Standards Institute (ANSI) X12 standard (839 transaction set), the United Nations Electronic Data Interchange for Administration, Commerce and Transport (UN/EDIFACT) standard (PROCST message), or the XML equivalent shall be used to submit data electronically to the procuring activity. Contractor formats may be substituted whenever they contain all of the required data elements at the specified reporting levels and are compliant with the X12 standard, XML schema, or equivalent. On-line access to the data may be provided to augment formal CPR submission. (Note: Until the ANSI X12/XML standards are redefined to incorporate the changes to the forms, the new data elements shall be reported in Format 5.)

2. Content. The CPR shall contain the following:

2.1 Heading Information - Formats 1 - 5. Preparation instructions for Heading Information (Blocks 1 through 4) apply to Formats 1 through 5.

2.1.1 Contractor. Enter in Block 1.a the contractor's name and division (if applicable). Enter in Block 1.b the facility location and mailing address of the reporting contractor.

2.1.2 Contract. Enter the contract name in Block 2.a, the contract number (and the applicable Contract Line Item Number(s) (CLIN(s)) in Block 2.b, the contract type in Block 2.c, and the contract share ratio (if applicable) in Block 2.d.

2.1.3 Program. Enter in Block 3.a the program name, number, acronym, type, model, and series, or other designation of the prime item(s) purchased under the contract. Indicate the program phase (development, production, etc.) in Block 3.b. Indicate whether the contractor's EVMS has been accepted by the Government and the date of the acceptance.

2.1.4 Report Period. Enter the beginning date in Block 4.a and the ending date in Block 4.b of the period covered by the report.

2.1.5 Security Classification. Enter the appropriate security classification at the top and bottom of each page.

2.1.6 Dollars in _____. If reported dollar amounts are in thousands, millions, or billions, enter the factor at the top of each page.

2.2 Format 1 - Work Breakdown Structure.

2.2.1 Contract Data.

2.2.1.1 Quantity. Enter in Block 5.a the number of principal items to be procured on this contract.

2.2.1.2 Negotiated Cost. Enter in Block 5.b the dollar value (excluding fee or profit) on which contractual agreement has been reached as of the cutoff date of the report. For an incentive contract, enter the definitized contract target cost. Amounts for changes shall not be included in this item until they have been priced and incorporated in the contract through contract change order or supplemental agreement. For a cost plus fixed fee, award fee, or incentive fee contract, enter the estimated cost negotiated. Changes to the estimated cost shall consist only of estimated amounts for changes in the contract scope of work, not for cost growth ("overrun") above the original estimated cost.

2.2.1.3 Estimated Cost of Authorized, Unpriced Work. Enter in Block 5.c the amount (excluding fee or profit) estimated for that work for which written authorization has been received, but for which definitized contract prices have not been incorporated in the contract through contract change order or supplemental agreement.

2.2.1.4 Target Profit/Fee. Enter in Block 5.d the fee or percentage of profit that shall apply if the negotiated cost of the contract is met. (See 2.2.1.2 above.)

2.2.1.5 Target Price. Enter in Block 5.e the target price (negotiated contract cost plus profit/fee) applicable to the definitized contract effort.

2.2.1.6 Estimated Price. Based on the most likely estimate of cost at completion for all authorized contract work and the appropriate profit/fee, incentive, and cost sharing provisions, enter in Block 5.f the estimated final contract price (total estimated cost to the Government). This number shall be based on the most likely management EAC in Block 6.c.1 and normally will change whenever the management estimate or the contract is revised.

2.2.1.7 Contract Ceiling. Enter in Block 5.g the contract ceiling price applicable to the definitized effort.

2.2.1.8 Estimated Contract Ceiling. Enter in Block 5.h the estimated ceiling price applicable to all authorized contract effort including both definitized and undefinitized effort.

2.2.1.9 Over Target Baseline/Over Target Schedule. Enter in Block 5.i the date the last over target baseline or over target schedule was implemented (if applicable).

2.2.2 Estimated Cost at Completion. These blocks shall present the contractor's range of estimated costs at completion. The range of estimates is intended to allow contractor management flexibility to express possible cost outcomes. Contractors shall provide the most accurate Estimates at Completion (EACs) possible through program-level assessments of factors that may affect the cost, schedule, or technical outcome of the contract. Such program-level assessments shall include consideration of known or anticipated risk areas, and planned risk reductions or cost containment measures. EACs shall be reported without regard to contract ceiling.

2.2.2.1 Management Estimate at Completion - Best Case. Enter in Block 6.a.1 the contractor's best case EAC. The best case estimate is the one that results in the lowest cost to the Government. This estimate shall be based on the outcome of the most favorable set of circumstances. If this estimate is different from the most likely EAC (Block 6.c.1), the assumptions, conditions, and methodology underlying this estimate shall be explained briefly in Format 5. This estimate is for informational purposes only; it is not an official company estimate. There is no requirement for the contractor to prepare and maintain backup data beyond the explanation provided in Format 5.

2.2.2.2 Management Estimate at Completion - Worst Case. Enter in Block 6.b.1 the contractor's worst case EAC. The worst case estimate is the one that results in the highest cost to the Government. This estimate shall be based on the outcome of the least favorable set of circumstances. If this estimate is different from the most likely EAC (Block 6.c.1), the assumptions, conditions, and methodology underlying this estimate shall be explained briefly in Format 5. This estimate is for informational purposes only; it is not an official company estimate. There is no requirement for the contractor to prepare and maintain backup data beyond the explanation provided in Format 5.

2.2.2.3 Management Estimate at Completion - Most Likely. Enter in Block 6.c.1 the contractor's most likely EAC. This estimate is the contractor's official contract EAC and, as such, takes precedence over the estimates presented in Column (15) of Formats 1 and 2 and Blocks 6.a.1 and 6.b.1. This EAC is the value that the contractor's management believes is the most likely outcome based on a knowledgeable estimate of all authorized work, known risks, and probable future conditions. This value need not agree with the total of Column (15) (Block 8.e). However, any difference shall be explained in Format 5 in such terms as risk, use of Management Reserve (MR), or higher management knowledge of current or future contract conditions. The assumptions, conditions, and methodology underlying this estimate shall be explained briefly in Format 5. This EAC need not agree with EACs contained in the contractor's internal data, but must be reconcilable to them. The most likely EAC shall also be reconcilable to the contractor's latest statement of funds required as reported in the CFSR, or its equivalent, if this report is a contractual requirement.

2.2.2.4 Contract Budget Base. Enter in Block 6.c.2 the total of negotiated cost (Block 5.b) and estimated cost of authorized, unpriced work (Block 5.c).

2.2.2.5 Variance. Enter in Block 6.c.3 the Contract Budget Base (Block 6.c.2) minus the most likely estimate at complete (Block 6.c.1). This value shall be explained in Format 5 according to applicable contractual requirements.

2.2.3 Authorized Contractor Representative. Enter in Block 7.a the name of the authorized person (program manager or designee) signing the report. Enter that person's title in Block 7.b. The authorized person shall sign in Block 7.c. Enter the date signed in Block 7.d. Electronic signatures are encouraged.

2.2.4 Performance Data.

2.2.4.1 Column (1) - Work Breakdown Structure Element. Enter in Column (1) of Block 8.a the noun description of the CWBS items for which cost information is being reported. CWBS elements and levels reported shall be those specified in the contract. (See f.1 above.)

2.2.4.2 Cost of Money. Enter in Columns (2) through (16) of Block 8.b the Facilities Capital Cost of Money applicable to the contract.

2.2.4.3 General and Administrative. Enter in Columns (2) through (16) of Block 8.c the appropriate General and Administrative (G&A) costs. If G&A costs have not been included in the CWBS costs reported in Block 8.a above, G&A shall be shown as an add entry in Block 8.a. If G&A costs have been included in the CWBS costs reported in Block 8.a above, G&A shall be shown as a non-add entry in Block 8.c with an appropriate notation to that effect. For contracts that require CDRs, contractors may also have to submit separate costs without G&A for the CWBS elements reported in Block 8.a on an exception basis if the Government specifies such a requirement in the CDRL. If a G&A classification is not used, no entry shall be made other than an appropriate notation to that effect.

2.2.4.4 Undistributed Budget. Enter the amount of budget applicable to contract effort that has not yet been identified to CWBS elements at or below the reporting level. For example, if contract changes were authorized late in the reporting period, they should have received a total budget; however, assignment of work and allocation of budgets to individual CWBS elements may not have been accomplished as of the contractor's accounting period cutoff date. Budgets that can be identified to CWBS elements at or below the specified reporting level shall be included in the total budgets shown for the CWBS elements in Block 8.a and shall not be shown as Undistributed Budget (UB). Enter in Column (15) of Block 8.d the EAC for the scope of work represented by the UB in Column (14) of Block 8.d. Enter in Column (16) of Block 8.d the variance, if any, and fully explain it in Format 5. The reason(s) for UB shall be fully explained in Format 5.

2.2.4.4.1 Use of Undistributed Budget. UB is used to accommodate temporary situations where time constraints prevent adequate budget planning or where contract effort can only be defined in very general terms. UB shall not be used as a substitute for adequate contract planning. Formal budgets shall be allocated to contract effort and responsible organizations at the earliest possible time, preferably within the next reporting period.

2.2.4.5 Subtotal (Performance Measurement Baseline). In Columns (2) through (16) of Blocks 8.a through 8.e, enter the sum of the costs and budgets for direct, indirect, cost of money, and G&A. This subtotal represents the dollars in the allocated budget (less MR), which is the Performance Measurement Baseline (PMB) against which performance is measured.

2.2.4.6 Management Reserve. MR is an amount of the overall contract budget withheld for management control purposes and is held for program unknowns (realized risks on authorized work scope). Reserve is held for future needs and shall not be used to offset cumulative cost variances. It shall not be eliminated from contract prices by the Government during subsequent negotiations nor used to absorb the cost of contract changes. In Column (14) of Block 8.f enter the total amount of budget identified as MR as of the end of the current reporting period. The amounts shown as MR in Formats 1, 2, and 3 should agree. Amounts of MR applied to CWBS elements during the reporting period shall be listed in Block 6.b of Format 3 and explained in Format 5.

2.2.4.6.1 Negative Management Reserve. Negative entries shall not be made in Management Reserve (Column (14) of Block 8.f). There is no such thing as "negative MR." If the contract is budgeted in excess of the Contract Budget Base (the negotiated contract cost plus the estimated cost for authorized, unpriced work), the provisions applicable to formal reprogramming and the instructions in paragraphs 2.2.5.1, 2.2.6.6, 2.2.6.7, and 2.4.1.7 apply.

2.2.4.7 Total. Enter the sum of all direct, indirect, cost of money, and G&A costs, and UB and MR (if applicable) in Columns (2) through (14) of Block 8.g. The Total lines of Format 1 (Block 8.g) and Format 2 (Block 5.g) should agree. The total of Column (14), Block 8.g, should equal the Total Allocated Budget shown in Block 5.f on Format 3.

2.2.5 Reconciliation to Contract Budget Base.

2.2.5.1 Formal Reprogramming. In exceptional cases, the contractor may establish performance measurement budgets that exceed the Contract Budget Base. Acceptance of the new baseline in excess of the Contract Budget Base will be predicated on Government approval. This process is called formal reprogramming. The contractor and the Government shall agree on how the results of a formal reprogramming will be reported in the CPR before the formal reprogramming is initiated. This agreement and any other pertinent details on the reporting of the formal reprogramming shall be included in Format 5. Blocks 9.a and 9.b are used to reconcile the higher performance measurement budgets, also called an "over target baseline," to the Contract Budget Base. (See 2.2.6.6, 2.2.6.7, 2.4.1.7, and 2.6.5 below for more information on reporting over target baselines (Formal Reprogramming).)

2.2.5.2 Variance Adjustment. In a formal reprogramming (over target baseline), the contractor may: (1) apply the additional budget to completed work, thereby eliminating some or all of the existing cost or schedule variances, (2) apply the additional budget to remaining work, (3) apply some of the additional budget to completed work and some to remaining work, and/or (4) apply some of the additional budget to MR. If the contractor uses a portion of the additional budget to eliminate variances applicable to completed work, the total adjustments made to the cost and schedule variances shall be shown in Columns (10) and (11) of Block 9.a. The total cost variance adjustment entered in Column (11) of Block 9.a should be the sum of the individual cost variance adjustments shown in Column (12) of Block 8.g.

2.2.5.3 Total Contract Variance. In Columns (10) and (11) of Block 9.b, enter the sum of the cost and schedule variances shown on the Total line (Block 8.g) and on the Variance Adjustment line (Block 9.a). In Column (14) enter the Contract Budget Base from Block 6.c.2. In Column (15) enter the management EAC from Block 6.c.1. In Column (16) of Block 9.b enter the difference between Columns (14) and (15) of Block 9.b.

2.2.6 Columns (2) Through (16). When compliance with the ANSI/EIA-748 (current version in effect at time of contract award) is contractually required, the data in Columns (2) through (16) shall reflect the output of the contractor's ANSI/EIA-748 compliant integrated management system.

2.2.6.1 Column (2) and Column (7) - Budgeted Cost - Work Scheduled. For the time period indicated, enter the Budgeted Cost for Work Scheduled (BCWS) in these columns.

2.2.6.2 Column (3) and Column (8) - Budgeted Cost - Work Performed. For the time period indicated, enter the Budgeted Cost for Work Performed (BCWP) in these columns.

2.2.6.3 Column (4) and Column (9) - Actual Cost - Work Performed. For the time period indicated, enter the Actual Cost of Work Performed (ACWP) without regard to ceiling. In all cases, costs and budgets shall be reported on a comparable basis.

2.2.6.4 Column (5) and Column (10) - Variance - Schedule (i.e., accomplishment). For the time period indicated, these columns reflect the differences between BCWS and BCWP. For the current period column, Column (5) (schedule variance) is derived by subtracting Column (2) (BCWS) from Column (3) (BCWP). For the cumulative to date column, Column (10) (schedule variance) is derived by subtracting Column (7) (BCWS) from Column (8) (BCWP). A positive number in Column (5) and Column (10) indicates a favorable variance. A negative number (indicated by parentheses) indicates an unfavorable variance. Significant variances as specified in the contract shall be fully explained in Format 5. If the contract does not specify variance analysis thresholds, the contractor shall provide appropriate variance analyses. (See 2.6.3 below.)

2.2.6.5 Column (6) and Column (11) - Variance - Cost. For the time period indicated, these columns reflect the difference between BCWP and ACWP. For the current period column, Column (6) (cost variance) is derived by subtracting Column (4) (ACWP) from Column (3) (BCWP). For the cumulative to date column, Column (11) (cost variance) is derived by subtracting Column (9) (ACWP) from Column (8) (BCWP). A positive value indicates a favorable variance. A negative value (indicated by parentheses) indicates an unfavorable variance. Significant variances as specified in the contract shall be fully explained in Format 5. If the contract does not specify variance analysis thresholds, the contractor shall provide appropriate variance analyses. (See 2.6.3 below.)

2.2.6.6 Column (12a) and Column (12b) Reprogramming Adjustments - Cost Variance and Schedule Variance. Formal reprogramming (over target baseline) results in budget allocations in excess of the Contract Budget Base and, in some instances, adjustments to previously reported variances. If previously reported variances are being adjusted, the adjustment applicable to each reporting line item affected shall be entered in Column (12a) if for a cost variance and Column (12b) if for a schedule variance. The total of Column (12a) and Column (12b) should equal the amount shown on the Variance Adjustment line (Block 9.a) in Column (10) and Column (11).

2.2.6.7 Column (13) Reprogramming Adjustments - Budget. Enter the total amounts added to the budget for each reporting line item as the result of formal reprogramming (over target baseline). The amounts shown shall consist of the sum of the budgets used to adjust cost variances (Column (12)) plus the additional budget added to the CWBS element for remaining work. Enter the amount of budget added to MR in the space provided on the Management Reserve line (Block 8.f of Column (13)). The total of Column (13) should equal the budget amount by which the Total Allocated Budget exceeds the Contract Budget Base as shown in Block 5.g of Format 3. An explanation of the reprogramming shall be provided in Format 5.

2.2.6.7.1 Formal Reprogramming Reporting. Columns (12) and (13) are intended for use only in situations involving formal reprogramming (over target baseline). Internal replanning actions within the Contract Budget Base do not require entries in these columns. Where contractors are submitting CPR data directly from automated systems, the addition of Columns (12) and (13) as shown may not be practical due to computer reprogramming problems or space limitations. In such cases, the information shall be provided in Format 5. Contractors shall not be required to abandon or modify existing automated reporting systems to include Columns (12) and (13) if significant costs will be associated with such change. Nor shall contractors be required to prepare the report manually solely to include this information.

2.2.6.7.2. Formal Reprogramming Timeliness. Formal reprogramming (over target baseline) can be a significant undertaking that may require more than a month to implement. To preclude a disruption of management visibility caused by a reporting hiatus, formal reprogramming shall be implemented expeditiously. If a reporting hiatus is needed, the contractor and the Government shall agree on the date and duration of the hiatus before the formal reprogramming is initiated.

2.2.6.8 Column (14) - At Completion - Budgeted. Enter the budgeted cost at completion for the items listed in Column (1). This entry shall consist of the sum of the original budgets plus or minus budget changes resulting from contract changes, internal replanning, and application of MR. The total (Block 8.g) should equal the Total Allocated Budget shown in Block 5.f on Format 3.

2.2.6.9 Column (15) - At Completion - Estimated. Enter the latest revised estimate of cost at completion including estimated overrun/underrun for all authorized work. If the subtotal (Block 8.e) does not agree with the most likely management EAC (Block 6.c.1), the difference shall be explained in Format 5. (See 2.2.2.3 above.)

2.2.6.10 Column (16) - At Completion - Variance. Enter the difference between the Budgeted - At Completion (Column (14)) and the Estimated - At Completion (Column (15)) by subtracting Column (15) from Column (14). A negative value (indicated by parentheses) reflects an unfavorable variance. Significant variances as specified in the contract shall be fully explained in Format 5. If the contract does not specify variance analysis thresholds, the contractor shall provide appropriate variance analyses. (See 2.6.3 below.)

2.3 Format 2 - Organizational Categories.

2.3.1 Performance Data.

2.3.1.1 Column (1) - Organizational Category. In Block 5.a list the organizational categories that reflect the contractor's internal management structure. This format shall be used to collect organizational cost information at the total contract level for organizational elements rather than for individual CWBS elements. This column shall also identify each major subcontractor as defined in the contract. The individual subcontractor line shall reconcile with the cost to the prime (includes subcontractor fee, MR, UB, G&A, cost of money, etc.) or shall track directly with the subcontractor submittal consistent with the company/program documented process for subcontract integration. The process for subcontract integration shall be explained in Format 5. This column shall also identify each major subcontractor and each major vendor separately as an add item. (Note: The separation of subcontractor efforts is for reporting purposes and not intended to impact how contracts are managed.) Except for material included in the add item for each major subcontractor or major vendor, the column shall also identify material separately as an add item. The level of detail to be reported normally will be limited to the organizational level immediately under the operating head of the facility. The contractor may report this information according to its own internal management structure. If the contractor is organized by product teams, this format may not be needed because it may resemble Format 1.

2.3.1.2 Cost of Money. Enter in Columns (2) through (16) of Block 5.b the Facilities Capital Cost of Money applicable to the contract.

DI-MGMT-81466A

2.3.1.3 General and Administrative. Enter in Columns (2) through (16) of Block 5.c the appropriate G&A costs. If G&A costs have not been included in the CWBS costs reported in Block 5.a above, G&A shall be shown as an add entry in Block 5.a. If G&A costs have been included in the CWBS costs reported in Block 5.a above, G&A shall be shown as a non-add entry in Block 5.c with an appropriate notation to that effect. If a G&A classification is not used, no entry shall be made other than an appropriate notation to that effect. (See 2.2.4.3 above.)

2.3.1.4 Undistributed Budget. Enter in Column (14) of Block 5.d the budget applicable to contract effort that cannot be planned in sufficient detail to be assigned to a responsible organizational area at the reporting level. The amount shown on this format may exceed the amount shown as UB on Format 1 if budget is identified to a task at or below the CWBS reporting level but organizational identification has not been made; or may be less than the amount on Format 1 where budgets have been assigned to organizations but not to CWBS elements. Enter in Column (15) of Block 5.d the EAC for the scope of work represented by the UB in Column (14) of Block 5.d. Enter in Column (16) of Block 5.d the variance, if any, and fully explain it in Format 5. (See 2.2.4.4 above.)

2.3.1.5 Subtotal (Performance Measurement Baseline). Enter the sum of the direct, indirect, cost of money, and G&A costs and budgets in Columns (2) through (16) of Blocks 5.a through 5.e. (See 2.2.4.5 above.)

2.3.1.6 Management Reserve. In Column (14) of Block 5.f enter the amount of budget identified as MR. The Management Reserve entry should agree with the amounts shown in Formats 1 and 3. (See 2.2.4.6 above.)

2.3.1.7 Total. Enter the sum of all direct, indirect, cost of money, and G&A costs and budgets, UB, and MR (if applicable) in Columns (2) through (14) of Block 5.g. The totals on this page should equal the Total line on Format 1. The total of Column (14) should equal the Total Allocated Budget shown in Block 5.f on Format 3.

2.3.2 Columns (2) Through (16). The instructions applicable to these columns are the same as the instructions for corresponding columns on Format 1. (See 2.2.6 and 2.2.6.1 through 2.2.6.10 above.)

2.4 Format 3 - Baseline.

2.4.1 Contract Data.

2.4.1.1 Original Negotiated Cost. Enter in Block 5.a the dollar value (excluding fee or profit) negotiated in the original contract. For a cost plus fixed fee, incentive, or award fee contract, enter the estimated cost negotiated. For an incentive contract, enter the definitized contract target cost.

2.4.1.2 Negotiated Contract Changes. Enter in Block 5.b the cumulative cost (excluding fee or profit) applicable to definitized contract changes that have occurred since the beginning of the contract.

2.4.1.3 Current Negotiated Cost. Enter in Block 5.c the sum of Blocks 5.a and 5.b. The amount shown should equal the current dollar value (excluding fee or profit) on which contractual agreement has been reached and should be the same as the amount in Negotiated Cost (Block 5.b) on Format 1.

DI-MGMT-81466A

2.4.1.4 Estimated Cost of Authorized, Unpriced Work. Enter in Block 5.d the estimated cost (excluding fee or profit) for contract changes for which authorization has been received from the contracting officer, but for which contract prices have not been incorporated in the contract, as shown in Block 5.c of Format 1.

2.4.1.5 Contract Budget Base. Enter in Block 5.e the sum of Blocks 5.c and 5.d.

2.4.1.6 Total Allocated Budget. Enter in Block 5.f the sum of all budgets allocated to the performance of the contractual effort. The amount shown shall include all MR and UB. This amount should be the same as that shown on the Total line in Column (14) on Format 1 (Block 8.g) and Format 2 (Block 5.g).

2.4.1.7 Difference. Enter in Block 5.g the difference between Blocks 5.e and 5.f. In most cases, the amounts shown in Blocks 5.e and 5.f will be identical. If the amount shown in Block 5.f exceeds that shown in Block 5.e, it usually is an indication of a formal reprogramming (over target baseline). The difference shall be explained in Format 5 at the time the negative value appears and subsequently for any changes in the difference between Contract Budget Base and the Total Allocated Budget.

2.4.1.8 Contract Start Date. Enter in Block 5.h the date the contractor was authorized to start work on the contract, regardless of the date of contract definitization. (Note: Long-lead procurement efforts authorized under prior contracts are not to be considered.)

2.4.1.9 Contract Definitization Date. Enter in Block 5.i the date the contract was definitized.

2.4.1.10 Planned Completion Date. Enter in Block 5.j the completion date to which the budgets allocated in the PMB have been planned. This date represents the planned completion of all significant effort on the contract. The cost associated with the schedule from which this date is taken is the Total Allocated Budget (Block 5.f of Format 3).

2.4.1.10.1 Performance Measurement Schedule Inconsistent With Contractual Schedule. In exceptional cases, the contractor may determine that the existing contract schedule cannot be achieved and no longer represents a reasonable basis for management control. With Government approval, the contractor may rephrase its performance measurement schedule to new dates that exceed the contractual milestones, a condition known as "over target schedule." These new dates are for performance measurement purposes only and do not represent an agreement to modify the contract terms and conditions.

2.4.1.10.2 Over Target Schedule Agreement. The Government and the contractor shall agree on the new performance measurement schedule prior to reporting it in the CPR. The contractor shall provide pertinent information in Format 5 on any schedule milestones that are inconsistent with contractual milestones, beginning the month the schedule is implemented and each month thereafter.

2.4.1.10.3 Indicators of a Performance Measurement Schedule Inconsistent With the Contractual Schedule. Formal reprogramming or internal replanning may result in performance measurement milestones that are inconsistent with the contractual milestones (Over Target Schedule). A difference between the planned completion date (Block 5.j) and the contract completion date (Block 5.k) usually indicates that some or all of the performance measurement milestones are inconsistent with the contractual milestones.

2.4.1.11 Contract Completion Date. Enter in Block 5.k the contract scheduled completion date in accordance with the latest contract modification. The cost associated with the schedule from which this date is taken is the Contract Budget Base (Block 5.e of Format 3).

2.4.1.12 Estimated Completion Date. Enter in Block 5.l the contractor's latest revised estimated completion date. This date represents the estimated completion of all significant effort on the contract. The cost associated with the schedule from which this date is taken is the "most likely" management EAC (Block 6.c.1 of Format 1).

2.4.2 Performance Data.

2.4.2.1 Column (1) - Performance Measurement Baseline (Beginning of Period). Enter in Block 6.a the time-phased PMB (including G&A) that existed at the beginning of the current reporting period. Most of the entries on this line (e.g., for Columns (4) through (9)) are taken directly from the PMB (End of Period) line on the previous report. For example, the number in Column (4) on the PMB (End of Period) line from the last report becomes the number in Column (3) on the PMB (Beginning of Period) line on this report. The number in Column (5) (End of Period) last report becomes Column (4) (Beginning of Period) on this report, etc. (if each of the two columns covers the same length of time).

2.4.2.2 Baseline Changes. In Block 6.b, list all significant baseline changes that have occurred during the reporting period. This listing shall include the contract changes and supplemental agreements authorized during the reporting period, allocations from MR and UB, and any significant rephasing of budgets. All significant authorized baseline changes shall be listed whether priced or unpriced.

2.4.2.3 Performance Measurement Baseline (End of Period). Enter in Block 6.c the time-phased PMB as it exists at the end of the reporting period. The difference between this line and the PMB (Beginning of Period) represents the effects of all significant changes, including the authorized changes, allocations of MR made during the period, and changes to time phasing due to internal replanning or formal reprogramming. The reasons for these changes shall be explained in Format 5.

2.4.2.4 Management Reserve. Enter in Block 7 the total amount of MR remaining as of the end of the reporting period. This value should agree with the amounts shown as MR in Formats 1 and 2.

2.4.2.5 Total. Enter in Column (16) of Block 8 the sum of Column (16) of Block 6.c (PMB (End of Period)) and Column (16) of Block 7 (Management Reserve). This amount should be the same as that shown on the Total line (Block 8.g) in Column (14) on Format 1.

2.4.3 Column (2) - BCWS - Cumulative To Date. On the PMB (Beginning of Period) line (Block 6.a), enter the cumulative BCWS as of the first day of the reporting period. This should be the same number reported as BCWS - Cumulative To Date on the Total line (Column (7) of Block 8.g) of Format 1 of the previous CPR. On the PMB (End of Period) line (Block 6.c), enter the cumulative BCWS as of the last day of the reporting period. This should be the same number reported as BCWS - Cumulative to Date on the Total line (Column (7) of Block 8.g) of Format 1 for this CPR.

2.4.4 Column (3) - BCWS For Report Period. On the PMB (Beginning of Period) line (Block 6.a), enter the BCWS planned for the reporting period. This should be the number in Column (4) on the PMB (End of Period) line (Block 6.c) on the previous CPR.

2.4.5 Columns (4) Through (14). Enter the names of each month for the contract period of performance in the headings of each of the Columns (4) through (9), and the names of the appropriate periods in the headings of each of the Columns (10) through (14) of Block 6. Columns beyond (14) may be added when necessary or desirable. In the PMB (Beginning of Period) line (Block 6.a), enter the BCWS projection reported in Format 3 of the previous CPR as PMB (End of Period) (Block 6.c). In the PMB (End of Period) line (Block 6.c) of this report, enter the projected BCWS by month for the next six months and for periodic increments (monthly, quarterly, or annually) thereafter for the remainder of the contract. The time phasing of each item listed in Column (1) of Block 6.b need not be shown in Columns (4) through (14). It is useful to show the time phasing of any baseline changes. (Note: For the purposes of illustration, Sample Format 3 has Columns (4) through (14) for reporting BCWS. The actual number of columns will vary from contract to contract.)

2.4.6 Column (15) - Undistributed Budget. On the PMB (Beginning of Period) line (Block 6.a), enter the number from Column (15) on the PMB (End of Period) line (Block 6.c) from the previous CPR. On the PMB (End of Period) line, enter the UB shown in Column (14) of Block 8.d on Format 1 of this report.

2.4.7 Column (16) - Total Budget. On the PMB (Beginning of Period) line (Block 6.a) enter the number from Column (16) on the PMB (End of Period) line (Block 6.c) from the previous CPR. In the section where baseline changes that occurred during the period are listed (Column (1) of Block 6.b), enter the amount of each of the changes listed. On the PMB (End of Period) line (Block 6.c), enter the sum of the amounts in the preceding columns on this line. On the Management Reserve line (Block 7), enter the amount of MR available at the end of the period. On the Total line (Block 8) enter the sum of the amounts in this column on the PMB (End of Period) line and the Management Reserve line. (Note: This should equal the amount in Block 5.f on this format and also the amount of the Total line in Column (14), Block 8.g, of Format 1.)

2.5 Format 4 - Staffing.

2.5.1 Performance Data. For those organizational categories shown in Column (1) of Block 5, equivalent months shall be indicated for the current reporting period (Column (2)), cumulative through the current period (Column (3)), forecast to completion (Columns (4) through (14)), and at completion (Column (15)). Direct equivalent months shall be shown for each organizational category for the contract. An equivalent month is defined as the effort equal to that of one person for one month. Values shall be reported in whole numbers. (Note: Partial months, .5 and above, shall be rounded to 1; below .5 to 0.) When the Government and the contractor agree, staffing may be reported in equivalent days or hours.

2.5.1.1 Column (1) - Organizational Category. In Block 5, list the organizational categories that reflect the contractor's internal management structure. Format 4 categories may differ from those reported in Format 2. If the Government needs different categories in Formats 2 and 4, the Format 4 categories shall be addressed during negotiations. (See f.4 above.)

2.5.1.2 Total Direct. In Block 6, Columns (2) through (15), enter the sum of all direct equivalent months for the organizational categories shown in Column (1).

2.5.2 Column (2) - Actual - Current Period. Enter the actual equivalent months incurred during the current reporting period.

2.5.3 Column (3) - Actual End of Current Period (Cumulative). Enter the actual equivalent months incurred to date (cumulative) as of the end of the reporting period.

2.5.4 Columns (4) Through (14) - Forecast (Non-Cumulative). Enter the names of each month for the contract period of performance in the headings of each of the Columns (4) through (9), and the names of the appropriate periods in the headings of each of the Columns (10) through (14) of Block 5. Enter a staffing forecast by month for the next six months and for periodic increments (monthly, quarterly, or annually) thereafter for the remainder of the contract. The staffing forecast shall be updated as part of the formal EAC process followed by the contractor. The staffing forecast shall reflect the same staffing estimate used as the basis for the EAC in Column (15) on both Format 1 and Format 2. (Note: For the purposes of illustration, Sample Format 4 has Columns (4) through (14) for reporting staffing forecast. The actual number of columns will vary from contract to contract.)

2.5.5 Column (15) - Forecast at Completion. Enter the estimate of equivalent months necessary for the total contract in Column (15) by organizational category. This estimate shall be consistent with the "most likely" management EAC shown in Column (15) of Block 8.e of Format 1. Any significant change in the total number of equivalent months at completion of the contract (i.e., Column (15) Total) shall be explained in Format 5.

2.6 Format 5 - Explanations and Problem Analyses.

2.6.1 General. Format 5, Explanations and Problem Analyses, is a narrative report prepared to amplify and explain data in the other CPR formats. Format 5 shall normally address the following: (1) contractually required cost, schedule, and EAC variance analyses, (2) MR changes and usage, (3) UB contents, (4) differences between the best case, worst case, and most likely management EAC, if any, (5) the difference between the most likely management EAC and the estimate in Block 8.e of Column (15), if any, (6) significant differences between beginning of period PMB time phasing and end of period PMB time phasing in Format 3, (7) performance measurement milestones that are inconsistent with contractual milestones (Over Target Schedule), (8) formal reprogramming (over target baseline) implementation details, and (9) significant staffing estimate changes in Format 4. Any other topic relevant to contract cost, schedule, or technical performance may be addressed in this format. The date(s) of the Integrated Baseline Review(s) may also be addressed in this format. Contractors may elect to attach subcontractor Format 5 reporting and cross reference this analysis in the Format 5 reporting submitted to the Government to gain time efficiencies and meet submission dates.

2.6.2 Total Contract. Provide a summary analysis that identifies significant problems affecting performance. Indicate corrective actions required, including Government action where applicable. Significant changes since the previous report shall be highlighted. Discuss any other issues affecting successful attainment of contract cost, schedule, or technical objectives that the contractor deems significant or noteworthy. This section is brief, normally one page.

2.6.3 Cost and Schedule Variances. Explain all variances that exceed specified variance thresholds. Explanations of variances shall clearly

identify the nature of the problem, significant reasons for cost or schedule variance, effect on the immediate task, impact on the total contract, and the corrective action taken or planned. Explanations of cost variances shall identify amounts attributable to rate changes separately from amounts applicable to hours worked; amounts attributable to material price changes separately from amounts applicable to material usage; and amounts attributable to overhead rate changes separately from amounts applicable to overhead base changes or changes in the overhead allocation basis. To reduce the volume of variance analysis explanations, the contractor may refer to a prior CPR's variance analysis explanations if the explanation for the current CPR's variance has not changed significantly. Explanations of schedule variances and the impact on the contract shall be performed in parallel with the schedule analysis called out by the IMS DID. Accordingly, there is a requirement in b. above for the IMS DID, DI-MGMT-81650, to be used in conjunction with this DID. (See 2.2.6.4 and 2.2.6.5 above.)

2.6.3.1 Setting Variance Analysis Thresholds. In Format 5, the Government will require only that amount of variance analysis that satisfies its management information needs. Excessive variance analysis is burdensome and costly, and detracts from the CPR's usefulness, while too little information is equally undesirable.

2.6.4 Other Analyses. In addition to variance explanations, the following analyses are mandatory:

2.6.4.1. Management Estimate at Completion. If the best or worst case management EACs differ from the most likely estimate (Column (1) of Block 6 of Format 1), a brief explanation of the difference shall be provided. Also, if the most likely management EAC differs from the total entered in Column (15) of Format 1 or 2, the difference shall be explained. The explanations shall focus on such areas as a knowledgeable, realistic risk assessment; projected use of MR; estimate for UB; and higher management's knowledge of current or future contract conditions. The assumptions, conditions, and methodology underlying all management EACs shall be explained. (See 2.2.2 to 2.2.2.3, 2.2.2.5, 2.2.6.9, and 2.2.6.10 above.)

2.6.4.2 Undistributed Budget. Identify the effort to which the UB applies. Also, explain any variance between the UB and the estimate for UB in Formats 1 and 2. (See 2.2.4.4 and 2.3.1.4 above.)

2.6.4.3 Management Reserve Changes. Identify the sources and uses of MR changes during the reporting period. Identify the CWBS and organizational elements to which MR is applied, and the reasons for its application. (See 2.2.4.6 above.)

2.6.4.4 Baseline Changes. Explain reasons for significant shifts in time phasing of the PMB shown on Format 3. (See 2.4.2.3 above.)

2.6.4.5 Staffing Level Changes. Explain significant changes in the total staffing EAC shown on Format 4. Also, explain reasons for significant shifts in time phasing of planned staffing. (See 2.5.5 above.)

2.6.5 Formal Reprogramming (Over Target Baseline). If the difference shown in Block 5.g on Format 3 becomes a negative value or changes in value, provide information on the following:

2.6.5.1 Authorization. Procuring activity authorization for the baseline change that resulted in negative value or change.

DI-MGMT-81466A

2.6.5.2 Reason. A discussion of the reason(s) for the change.

2.6.5.3 CPR Reporting. A discussion of how the change affected CPR reporting (i.e., amount allocated to MR, adjustments to cost or schedule variances, etc.). (See 2.4.1.7, 2.2.5.1, and 2.2.6.7 above.)

2.6.5.4 Schedule. Indicate whether the contract schedule was retained for performance measurement or was replaced with a schedule that exceeds the contractual schedule (Over Target Schedule).

2.6.6 Over Target Schedule. If a performance measurement schedule exceeding the contractual schedule (Over Target Schedule) has been implemented, provide a discussion of the pertinent information, such as authorization, reasons, and significant dates. (See 2.4.1.10.1 above.)

END OF DI-MGMT-81466A

DATA ITEM DESCRIPTION

Title: Contract Work Breakdown Structure

Number: DI-MGMT-81334A

Approval Date: 20031031

AMSC Number: D7515

Limitation:

DTIC Applicable:

GIDEP Applicable:

Office of Primary Responsibility: (D) OSD/PA&E/CAIG

Applicable Forms: Not Applicable; 35 hours

Use/relationship: This documents the Contract Work Breakdown Structure (CWBS) and its extension by the contractor using terminology and definitions, as applicable, in MIL-HDBK-881. The complete Program Work Breakdown Structure (PWBS) will serve as a basis for program and technical planning, scheduling, cost estimating, resource allocations, performance management where appropriate, configuration management, and status reporting.

This DID summarizes the format for the WBS and provides preparation instructions to support the specific data and frequency requirements specified in the contract. This DID is applicable to all contracts that require a WBS and is related to the two Contractor Cost Data Reporting (CCDR) formats: DD Form 1921, "Cost Data Summary Report" (DID number DI-FNCL-81565A), and DD Form 1921-1, "Functional Cost-Hour and Progress Curve Report" (DID number DI-FNCL-81566A). This DID can also be related to the formats contained in DD Forms 2734/1, 2734/2, 2734/3, 2734/4, and 2734/5, "Cost Performance Report" (DID number DI-MGMT-81466); DD Forms 2735, "Cost/Schedule Status Report, (DID number DI-MGMT-81467); and DD Form 1586, "Contract Funds Status Report" (DID number DI-MGMT-81468).

Routine reporting shall be at CWBS level 3 for prime contractors and key subcontractors. MIL-HDBK-881 serves as the basis for identifying the first three levels of the PWBS and for developing the CWBS. Extensions of the PWBS and CWBS can be tailored to the specific program but will be consistent with MIL-HDBK-881. Detailed reporting of the CWBS (i.e., below level 3) shall be required only for those lower-level elements that address high-risk, high-value, or high-technical-interest areas of a program. Identifying these additional elements is a critical early assignment for the Cost Working Level Integrated Product Team (CWIPT) for inclusion in the PWBS.

The reporting contractor shall prepare and submit the contract dictionary within 60 days of contract award. The reporting contractor shall maintain and update the WBS Dictionary throughout the life of the contract. The dictionary shall not be submitted more frequently than report submissions.

This DID replaces DID number DI-MGMT-81334

DI-MGMT-81334A

Requirements:

1. *Reference documents.* Detailed instructions for preparing the CWBS can be found in MIL-HDBK-881. WBS guidance is also contained in Chapter 2 of the CCDR Manual, DoD 5000.4-M-1.
2. *Formats.* The CWBS shall be reflected in an electronic report that consists of two parts as shown in the sample attachments. Part I is for the CWBS Index and Part II is for the CWBS Dictionary. The index lists the individual elements. The dictionary describes the effort and tasks associated with every CWBS element shown in Part I.

Preparation Instructions:

1. *Contract Work Breakdown Structure Index:*
 - a. CWBS Code. Enter the code, if applicable.
 - b. CWBS Element Level. Enter the level of the CWBS element. Level 1 is the total contract. Levels 2, 3, etc., are successively lower levels of the program.
 - c. CWBS Element Name. Enter the title of the CWBS element using the specific name or nomenclature.
 - d. Contract Line Item(s). Enter the numbers of the contract line items associated with the CWBS element, if applicable.
2. *Contract Work Breakdown Structure Dictionary:*
 - a. CWBS Code.
 - b. CWBS Element. Enter the title of each CWBS element in the same order as given in Part I.
 - c. CWBS Definition. Enter a complete description of the technical and cost content of each CWBS element. The statement should be as descriptive as possible about the efforts, tasks, tests, components, etc., that are to be included in the CWBS element by the contractor. The CWBS Dictionary must be updated and maintained throughout the life of the contract. However, the updated dictionary shall be submitted no more frequently than the CCDR report submissions.

Contract Work Breakdown Structure—Data Item Description (DI-MGMT-81334)

CONTRACT WORK BREAKDOWN STRUCTURE INDEX			PROGRAM: Missile X LRIP Surface-to-Air Interceptor		REP NO: XXXXXX CONTRACT NO: XXXXXX-98-C-XXX	CONTRACT PLAN NO: XXXXXXXXXX	DATE: 06/30/02
CWBS CODE	LEVEL					NAME	CONTRACT LINE ITEM(S)
	1	2	3	4	5		
1.0	✓					Missile System	
1.1		✓				Air Vehicle	
1.1.1			✓			Propulsion	
1.1.2			✓			Airframe	
1.1.3			✓			Warhead	
1.1.4			✓			Post Boost System	
1.1.5			✓			Guidance And Control Equipment	
1.1.5.1				✓		Guidance Section	
1.1.5.1.1					✓	Seeker	
1.1.5.1.2					✓	Guidance Electronics	
1.1.5.2				✓		Control Devices	
1.1.5.3				✓		Structure	
1.1.5.4				✓		Power and Networks	
1.1.6			✓			Ordnance Initiation Set	
1.1.7			✓			Airborne Test Equipment	
1.1.8			✓			Airborne Training Equipment	
1.1.9			✓			Auxiliary Equipment	
1.1.10			✓			IAT&C	
1.2		✓				Integration, Assembly, Test, and Checkout	
1.3		✓				Systems Engineering/Program Management	
1.4		✓				Systems Test and Evaluation	

Contract Work Breakdown Structure—Data Item Description (DI-MGMT-81334)

CONTRACT WORK BREAKDOWN STRUCTURE DICTIONARY		PROGRAM: Missile X LRIP Surface-to-Air Interceptor	RFP NO.: CONTRACT NO.: XXXXX-98-C-XXXX	DATE: 11/1/00
CWBS CODE	CWBS ELEMENT	CWBS DEFINITION		
1.0	Missile System	The missile is a cylindrical body with four fixed fins attached to the aft end of the Solid Rocket Motor case. The control surfaces are located behind the fixed fins. The missile angular orientation is zero degrees at top center, with increasing angles positive in a clockwise direction (standing at the aft end looking forward). The outside surface of the missile body is coated for thermal protection of the structure from aerodynamic heating and rain erosion. Electrical interface between the launcher and the missile is provided by an umbilical cable connecting the missile Aft-Section to the Aft-Section of the Canister.		
1.1	Air Vehicle	This element refers to the means for delivering the destructive effect to the target, including the capability to generate or receive intelligence to navigate and penetrate to the target area and to detonate the warhead. This element includes the design, development, and production of complete units (prototype and operationally configured units, which satisfy the requirement of their applicable specifications(s)) regardless of their use.		
1.1.1	Propulsion	The propulsion system consists of the booster and the interstage. A single-stage, solid propellant rocket motor provides all of the boost impulse for the missile. The deployable flares and aft rate gyro package (RGP) are positioned at the aft end of the booster in the BUG configuration.		
1.1.2	Airframe	This element refers to the structural framework that provides the aerodynamic shape, mounting surfaces and environmental protection for the missile components. It includes the wings, fins, and structural body assemblies.		
1.1.3	Warhead	Warhead includes the assembly containing the kill mechanism of the round and its associated high explosives, chemicals, biological agents, nuclear devices, and pyrotechnics.		
1.1.4	Post Boost System	This element provides the roll rate control and the final velocity to adjust and deploy the payload as well as the external protection material, velocity control system, and deployment group.		
1.1.5	Guidance and Control Equipment	This element refers to the missile's ability to acquire and track targets, receive guidance data from various sensors and execute the necessary flight path to intercept the target.		
1.1.5.1	Guidance Section	This element refers to the missile's ability to receive guidance data from various sensors.		
1.1.5.1.1	Seeker	The seeker assembly is attached to the kill vehicle via the forward ring of the forecone. The assembly consists of four elements; a seeker basecone, an IR sensor, a gimbal set, and a Seeker Electronics Assembly (SEA). The seeker basecone is a conical assembly cast from magnesium. It is used as the main structure to mount the IR sensor and gimbals to the KV, and to dampen structural resonances.		
1.1.5.1.2	Guidance Electronics	This element includes all the electronic components and their structural items needed to perform all the seeker tracking functions.		
1.1.5.2	Control Devices	This element includes all the electronic components and support structure needed to perform the electronic processing done outside, but near the detector assembly. This may include detector biasing electronics, preamplification, gain control processing, A/D conversion and multiplexing of the detector outputs when many detector outputs are present.		
1.1.5.3	Structure	This element refers to the metal or composite materials that provide external housing, bulkheads, attach points and connectors for guidance and control equipment.		
1.1.5.4	Power and Networks	This element refers to the subsystem that starts the missile and maintains electrical power prior to launch, upon release from the launch platform, and during flight. Additionally, it consists of power supply devices and power converters.		
1.1.6	Ordnance Initiation Set	The ordnance initiation set initiates all ordnance events throughout the missile and ground system (except reentry system components). Upon receipt of an electrical signal from the missile guidance and control system, the ordnance initiation set firing units convert the signal into ordnance outputs to the detonating cords. Among these ordnance events are stage separation, motor ignition, gas generator ignition, shroud separation, etc. Includes through bulkhead initiators, ordnance test harnesses, and firing units/exploding bridge wires.		
1.1.7	Airborne Test Equipment	The airborne test equipment element refers to an exercise warhead that is interchangeable with the live warhead and suitable for developmental firing. This element includes destruct systems, recovery systems, special instrumentation, and telemetry equipment.		
1.1.8	Airborne Training Equipment	The airborne training equipment element refers to an exercise warhead that is interchangeable with the live warhead and suitable for training firing. This element includes destruct systems, recovery systems, special instrumentation, and telemetry equipment associated with the training mission.		
1.1.9	Auxiliary Equipment	The auxiliary equipment element refers to that additional equipment generally excluded from other specific elements. This element includes the environmental control, safety and protective subsystems, and destruct system. It also includes equipment of a single purpose and function that is necessary for accomplishing the assigned mission.		
1.1.10	Integration, Assembly, Test and Checkout	The IAT&CO of the hardware will be conducted at the contractor's assembly facility. Subsystem components will be assembled and tested, then shipped to company YYYY for final assembly and testing.		

Contract Work Breakdown Structure—Data Item Description (DI-MGMT-81334)

CONTRACT WORK BREAKDOWN STRUCTURE DICTIONARY		PROGRAM: Missile X LRIP Surface-to-Air Interceptor	RFP NO: _____ CONTRACT NO: XXXXXX-98-C-XXXX	DATE: 11/1/00
CWBS CODE	CWBS ELEMENT	CWBS DEFINITION		
1.2	Integration, Assembly, Test, and Checkout	The IAT&CO of the missile will be conducted at a Company YYYY assembly facility. For flight vehicles, the guidance and control unit is tested and installed, the units are fueled, and the ordinance is installed. The missile is then installed in the canister and shipped to the testing range.		
1.3	Systems Engineering/Program Management	The system engineering and technical control as well as the business management of the project. System Engineering/Project Management effort that can be associated specifically with the hardware element is excluded, unless this management effort is of special contractual or engineering significance (e.g., associated contractor).		
1.4	Systems Test and Evaluation	Four prototypes of the missile will be tested at WWWW testing range over a period of 3 months. The testing facility will evaluate both missile performance and accuracy, along with the launching platform capabilities.		

End of DI-MGMT-81334A

DATA ITEM DESCRIPTION

Form Approved
OMB NO. 0704-0188

Public reporting burden for this collection of information is estimated to average 110 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to Department of Defense, Washington Headquarters Services, Directorate for Information Operations and Reports, 1215 Jefferson Davis Highway, Suite 1204, Arlington, VA 22202-4302, and to the Office of Management and Budget, Paperwork Reduction Project (0704-0188), Washington, DC 20503.

1. TITLE CONTRACT FUNDS STATUS REPORT (CFSR)		2. IDENTIFICATION NUMBER DI-MGMT-81468	
3. DESCRIPTION/PURPOSE 3.1 The Contract Funds Status Report (CFSR), DD Form 1586, Sample Format 1, is designed to supply funding data about defense contracts to Program Managers for: (a) updating and forecasting contract funds requirements, (b) planning and decision making on funding changes to contracts, (c) developing funds requirements and budget estimates in support of approved programs, (d) determining funds in excess of contract needs and available for deobligation, and (e) obtaining rough estimates of termination costs.			
4. APPROVAL DATE (YYMMDD) 951019	5. OFFICE OF PRIMARY RESPONSIBILITY (OPR) OUSD (A&T) API/PM	6a. DTIC APPLICABLE	6b. GIDEP APPLICABLE
7. APPLICATION/INTERRELATIONSHIP 7.1 This Data Item Description (DID) contains the format and content preparation instructions for the data product generated by the specific and discrete task requirements as delineated in the contract. 7.2 This DID may be used in conjunction with the Contract Work Breakdown Structure DID, DI-MGMT-81334, the Cost Performance Report DID, DI-MGMT-81466, and the Cost/Schedule Status Report DID, DI-MGMT-81467. 7.3 <u>Contractual Application</u> . The CFSR is applicable to contracts over 6 months in duration. No specific application thresholds are established, but application to contracts of less than \$1,000,000 (constant fiscal year (FY) 1990 dollars) should be evaluated carefully to ensure only the minimum information necessary for effective management control is required. The CFSR will not be applied to firm fixed price contracts (as defined in FAR 16.202) unless unusual circumstances require specific funding visibility. CFSRs may be applied to unpriced portions of firm fixed price contracts that are estimated to be in excess of twenty (20) percent of the initial contract value. Only those parts of the CFSR essential to the management of each acquisition will be required. The DoD Program Manager will determine the need for contract funds information and apply only those portions of the CFSR deemed appropriate. To ensure that only minimum data is required over the life of the contract, provisions should be included in the contract to review reporting requirements at least annually and change them, if necessary, at no charge to the Government. (Continued on page 2)			
8. APPROVAL LIMITATION		9a. APPLICABLE FORMS DD Form 1586	9b. AMSC NUMBER D7122
10. PREPARATION INSTRUCTIONS 10.1 <u>Format</u> . Contractor formats should be substituted whenever they contain all the required data elements at the specified reporting levels in a form suitable for DOD management. 10.2 <u>Content</u> . The CFSR shall contain the following information: 10.2.1 <u>Item 1 - Contract Number</u> . Enter the assigned contract number and the latest modification number on which contractual agreement has been reached. 10.2.2 <u>Item 2 - Contract Type</u> . Enter the type of contract as identified in FAR Part 16 (e.g., Cost Plus Fixed Fee (CPFF), Fixed Price Incentive (FPI), etc.). 10.2.3 <u>Item 3 - Contract Funding For</u> . Enter the applicable type as follows: Multi-Year Procurement (MYP) Incrementally Funded Contract (INC) Contract for a Single Year (SYC) 10.2.3.1 <u>For FY</u> . For contracts which are financed with funds appropriated in more than one fiscal year, a report is required for each fiscal year's funds where the separate year's funds in the contract are associated with specific quantities of hardware or services to be furnished. The fiscal year(s) being reported will be shown in this block and that year's share of the total target prices (initial and adjusted) will be shown in Items 9 and 10. (Continued on page 3)			
11. DISTRIBUTION STATEMENT Distribution Statement A: Approved for public release; distribution is unlimited.			

Block 7, Application/Interrelationship (Continued)

7.3.1 Level of Reporting. If a contract is funded with a single appropriation, a single line entry at the total contract level should be considered for CFSR reporting. Reporting by line item or WBS element will be limited to only those items or elements needed to support funds management requirements. A reduced level of reporting may be implemented on contracts (a) with a dollar value between \$250,000 and \$1,000,000 (constant FY 1990 dollars); (b) that are for time and material; or (c) for which only limited funding requirements information is needed.

7.3.2 Multiple Appropriations. Where two or more appropriation sources are used for funding a single contract, contractors will segregate funds data by appropriation accounting reference. The procuring agency will supply the appropriation numbers applicable to individual line items or WBS elements. If a single line item or WBS element is funded by more than one appropriation, methods for segregating and reporting such information will be negotiated and specified in the contract.

7.3.3 Electronic Data Interchange. The American National Standards Institute (ANSI) X12 standard (transaction set 839), or the United Nations Electronic Data Interchange For Commerce, Administration and Transport (EDIFACT) equivalent, will be used for EDI transmission.

7.4 Frequency and Submission. The CFSR will be a contractual requirement as set forth in the Contract Data Requirements List (CDRL) DD Form 1423. Unless otherwise provided in the contract, the CFSR will be prepared as of the end of each calendar quarter or contractor accounting period nearest the end of each quarter. The required number of copies of the CFSR will be forwarded within 25 calendar days after the "as of" date of the report, or as otherwise specified in the contract. In the event of exceptional circumstances which call for increased frequency in reporting, such frequency will not be more often than monthly and will be negotiated and specified in the contract.

7.5 Explanations of Terms.

7.5.1 Open Commitments. For this report, a commitment represents the estimated obligation of the contractor (excluding accrued expenditures) to vendors or subcontractors (based on the assumption that the contract will continue to completion).

7.5.2 Accrued Expenditures. For this report, include recorded or incurred costs as defined within the Allowable Cost, Fee and Payments Clause (FAR 52.216-7) for cost type contracts or the Progress Payments Clause (FAR 52.232-16) for fixed price type contracts, plus the estimated fee or profit earned. Such costs include:

7.5.2.1 Actual payments for services or items purchased directly for the contract.

7.5.2.2 Costs incurred, but not necessarily paid, for storeroom issues, direct labor, direct travel, direct other in-house costs and allocated indirect costs.

7.5.2.3 Progress payments made to subcontractors.

7.5.2.4 Pension costs provided they are paid at least quarterly.

7.5.3 Termination Costs. Although this report is prepared on the basis that the contract will continue to completion, it is necessary to report estimated termination cost by government fiscal year and generally by more frequent intervals on incrementally funded contracts. The frequency will be dependent on the funding need dates (i.e., quarterly) and should be compatible with the contract funding clauses, Limitation of Funds clause (cost type contracts) or

Limitation of Obligation clause (fixed price type contracts). Termination costs include such items as loss of useful life of special tooling, special machinery and equipment; rental cost of unexpired leases; and settlement expenses. The definition of termination costs is included in FAR 31.205-42. In the event the Special Termination Costs clause (DFARS 252.249-7000) is authorized, then costs defined therein will be eliminated from the estimated termination costs.

7.6 The CFSR DID may be "tailored" in Block 16 of CDRL DD Form 1423. Tailoring is defined as deleting requirements from a DID. Requiring more information in the CFSR CDRL DD Form 1423 than specified in this DID is prohibited by DOD regulation. All negotiated reporting provisions will be specified in the contract's CDRL.

7.7 This DID supersedes DI-F-6004B.

Block 10, Preparation Instructions (Continued)

10.2.4 Item 4 - Appropriation. Enter the appropriation name (i.e., Research, Development, Test and Evaluation, Aircraft Procurement, etc.) and DoD Component (i.e., Air Force, Navy, etc.) in this block.

10.2.5 Item 5 - Previous Report Date. Enter the cut-off date of the previous report. (Year, Month, Day)

10.2.6 Item 6 - Current Report Date. Enter the cut-off date applicable to this report. (Year, Month, Day)

10.2.7 Item 7 - Contractor. Enter the name, division (if applicable), and mailing address of the reporting contractor.

10.2.8 Item 8 - Program. Identify the program by name or enter the type, model and series or other military designation of the prime item or items purchased on the contract. If the contract is for services or a level-of-effort (i.e., research, flight test, etc.), the title of the service should be shown.

10.2.9 Item 9 - Initial Contract Price. Enter the dollar amounts for the initial negotiated contract target price (or estimated price for non-incentivized contracts) and contract ceiling price when appropriate. For contracts which are financed with funds appropriated in more than one fiscal year, only the share of the total initial target and ceiling associated with the fiscal year shown in Item 3 will be entered.

10.2.10 Item 10 - Adjusted Contract Price. Enter the dollar amounts for the adjusted contract target price (initial negotiated contract plus supplemental agreements) and adjusted contract ceiling price or estimated ceiling price where appropriate. For contracts which are financed with funds appropriated in more than one fiscal year, only the share of the total adjusted target and ceiling associated with the fiscal year shown in Item 3 will be entered.

10.2.11 Item 11 - Funding Information.

10.2.11.1 Column a. - Line Item/Work Breakdown Structure (WBS) Element. Enter the line item or WBS elements specified for CFSR coverage in the contract.

10.2.11.2 Column b. - Appropriation Identification. Enter the appropriation number supplied by the DoD Component for the contract or, if applicable, each line item or WBS element.

10.2.11.3 Column c. - Funding Authorized To Date. Enter dollar amounts of contract funding authorized under the contract from the beginning of the fiscal year(s) shown in Item 3 through the report date shown in Item 6.

10.2.11.4 Column d. - Accrued Expenditures Plus Open Commitments Total. For contract work authorized, enter the total of (a) the cumulative accrued expenditures incurred through the end of the reporting period, and (b) the open commitments on the "as of" date of the report. Enter the total applicable to funds for the fiscal year(s) covered by this report as shown in Item 3.

10.2.11.4.1 Separation of Open Commitments and Accrued Expenditures. On selected contracts, the separation of open commitments and accrued expenditures by line item or WBS element may be a negotiated requirement in the contract. Utilization of this provision should be held to the minimum essential to support information needs of the procuring agency. In the event this separation of data is not available in the contractor's accounting system or cannot be derived without significant effort, provision should be made to permit use of estimates. The procedures used by the contractor in developing estimates shall be explained in the Remarks section of the report.

10.2.11.4.2 Notice of Termination. When a Notice of Termination has been issued, potential termination liability costs will be entered in this column. They will be identified to the extent possible with the source of liability (prime or subcontract).

10.2.11.5 Column e. - Contract Work Authorized - Definitized. For the fiscal year(s) shown in Item 3, enter the estimated price for the authorized work on which contractual agreement has been reached, including profit/fee, incentive and cost sharing associated with projected over/underruns. Amounts for contract changes will not be included in this item unless they have been priced and incorporated in the contract through a supplemental agreement.

10.2.11.6 Column f. - Contract Work Authorized - Not Definitized. Enter the contractor's estimate of the funds requirements for performing required work (e.g., additional agreements or changes) for which firm contract prices have not yet been agreed to in writing by the parties to the contract. Report values only for items for which written orders have been received. For incentive type contracts, show total cost to the Government (recognizing contractor participation). Enter in the Remarks section a brief but complete explanation of the reason for the change in funds.

10.2.11.7 Column g. - Subtotal. Enter the total estimated price for all work authorized on the contract (Column e. plus Column f.).

10.2.11.8 Column h. - Forecast - Not Yet Authorized. Enter an estimate of funds requirements, including the estimated amount for fee or profit, for changes proposed by the Government or by the contractor, but not yet directed by the contracting officer. In the Remarks section state each change document number and estimated value of each change.

10.2.11.9 Column i. - Forecast - All Other Work. Enter an estimate of funds requirements for additional work anticipated to be performed (not included in a firm proposal) which the contractor, based on his knowledge and experience, expects to submit to the Government within a reasonable period of time.

10.2.11.10 Column j. - Subtotal. Enter an estimate of total requirements for forecast funding (the sum of Column h. plus Column i.). Specific guidelines on what the contractor may include in the funding forecast section may be made a part of the contract.

10.2.11.11 Column k. - Total Requirements. Enter an estimate of total funds requirements for contract work authorized and forecast (the sum of Column g. plus Column j.).

10.2.11.12 Column l. - Funds Carryover. For incrementally funded contracts only, report the amount by which the prior federal fiscal year funding was in excess of the prior year's requirement. If there is no carryover, report zero. Specific instructions for the use of this item may be made a part of the contract.

10.2.11.13 Column m. - Net Funds Required. Enter an estimate of net funds required, subtracting funds carryover in Column l. from total requirements in Column k.

10.2.11.14 Column Totals. Totals should be provided for Columns c. through m. for all line items or WBS elements reported.

10.2.12 Item 12 - Contract Work Authorized (With Fee/Profit) - Actual Or Projected. Data entries will be as follows: In the first column, actuals cumulative to date; in all other columns except the last, projected cumulative amounts from the start of the contract to the end of the period indicated in the column heading; in the last column, the projected cumulative amounts from the start to the end of the contract or fiscal year being reported. When the contractor has developed a range of estimates at completion, the most likely estimate shall be used to develop the projected cumulative data in this item.

10.2.12.1 Column Headings. Columns 2 through 9 will be headed to indicate periods covering the life of the contract or fiscal year being reported and may be headed to show months, quarters, half years and/or fiscal years as prescribed by the procuring agency.

10.2.12.2 Data Composition. Projected data should include all planned obligations, anticipated accruals, anticipated over/under targets (total cost to the Government recognizing contractor participation), G&A, and fee/profit. For award fee contracts, the fee actually awarded will be included in Column l, Actual to Date. The contractor shall describe in the Remarks section the amount, by period, and rationale for any award fee projections included in Columns 2 through 10.

10.2.12.3 Item 12.a. - Open Commitments. In the first column enter commitments open as of the date of the report. In subsequent columns enter the commitments projected to be open as of the end of each period indicated by the column headings. The amount entered will be the projected cumulative commitments less the planned cumulative expenditures as of the end of time period indicated. At the end of the contract, the amount will be zero.

10.2.12.4 Item 12.b. - Accrued Expenditures. In the first column enter actuals to date. In subsequent columns enter the projected cumulative accrued expenditures as of the end of each period indicated by the column headings.

10.2.12.5 Item 12.c. - Total (12.a. and 12.b.). In the columns provided, enter the total contract work authorized - actuals to date (Column l) or projected (Columns 2 through 10). This total is the sum of open commitments and accrued expenditures projected through the periods indicated by the column headings. Significant changes in the amount or timephasing of this item shall be explained in the Remarks section.

10.2.13 Item 13 - Forecast Of Billings To The Government. In the first column enter the cumulative amount received from the Government plus any unpaid billings to the Government through the current report date, including amounts applicable to progress or advance payments. In succeeding columns enter the amount expected to be billed to the Government during each period reported (assuming the contract will continue to completion). Amounts will not be cumulative.

10.2.14 Item 14 - Estimated Termination Costs. In the columns provided, enter the estimated costs that would be necessary to liquidate all government

obligations if the contract were to be terminated in that period. These entries are the amounts required in addition to the amounts shown in Item 12. Applicable fee/profit should be included. These entries may consist of "rough order of magnitude" estimates and will not be construed as providing formal notification having contractual significance. This estimate will be used to assist the Government in budgeting for the potential incurrence of such cost. On contracts with Limitation of Funds/Obligation clauses, where termination costs are included as part of the funding information in Block 11, enter the amounts required for termination reserve on this line.

10.3 Remarks Section.

10.3.1 General. This section shall contain any additional information or remarks which support or explain data submitted in this report. At a minimum, the contractor shall present the following information: (a) explanations of funds changes (refer to paragraphs 10.2.11.6, 10.2.11.8 and 10.3.2); (b) procedures used to develop estimates of open commitments and accrued expenditures (refer to paragraph 10.2.11.4.1); (c) the amount and rationale for any award fee projections included in Item 12 (refer to paragraph 10.2.12.2); (d) explanations of significant changes in the amount or timephasing of actual or projected total contract work authorized (refer to paragraph 10.2.12.5); and (e) any other information deemed significant or noteworthy. The contractor also shall provide a projected contract completion date that supports the funding projections in Item 12.

10.3.2 Changes. The Remarks section shall contain information regarding changes, as indicated below. A change in a line item shall be reported when the dollar amount reported in Item 11, Column k. of this submission differs from that reported in the preceding submission. The movement of dollar amounts from one column to another (Item 11, Columns e. through j.), indicating a change in the firmness of funds requirements, need not be reported in this section. Change reporting shall include the following:

10.3.2.1 The location of the changed entry (page, line, and column);

10.3.2.2 The dollar amount of the change; and

10.3.2.3 A narrative explanation of the cause of each change.

CLASSIFICATION

CONTRACT FUNDS STATUS REPORT (Dollars in) Form Approved
OMB No. 0704-0188

The public reporting burden for this collection of information is estimated to average 8 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing the burden, to Department of Defense, Washington Headquarters Services, Directorate for Information Operations and Reports (0704-0188), 1215 Jefferson Davis Highway, Suite 1204, Arlington, VA 22202-4302. Respondents should be aware that notwithstanding any other provision of law, no person shall be subject to any penalty for failing to comply with a collection of information if it does not display a currently valid OMB control number. PLEASE DO NOT RETURN YOUR COMPLETED FORM TO THE ABOVE ADDRESS.

1. CONTRACT NUMBER	3. CONTRACT FUNDING FOR	5. PREVIOUS REPORT DATE	7. CONTRACTOR (Name, address and zip code)	9. INITIAL CONTRACT PRICE
	FOR FY			a. TARGET
				b. CEILING
2. CONTRACT TYPE	4. APPROPRIATION	6. CURRENT REPORT DATE	8. PROGRAM	10. ADJUSTED CONTRACT PRICE
				a. TARGET
				b. CEILING

FUNDING INFORMATION

LINE ITEM/WBS ELEMENT	APPROPRIATION IDENTIFICATION	FUNDING AUTHORIZED TO DATE	ACCRUED EXPENDITURES OPEN COMMITMENTS TOTAL	CONTRACT WORK AUTHORIZED			FORECAST			TOTAL REQUIREMENTS	FUNDS CARRY-OVER	NET FUNDS REQUIRED
				DEFINITIZED	NOT DEFINITIZED	SUBTOTAL	NOT YET AUTHORIZED	ALL OTHER WORK	SUBTOTAL			
a	b	c	d	e	f	g	h	i	j	k	l	m

CONTRACT WORK AUTHORIZED (With Fee/Profit) - ACTUAL OR PROJECTED

	ACTUAL TO DATE										AT COMPLETION
a. OPEN COMMITMENTS											
b. ACCRUED EXPENDITURES											
c. TOTAL (12a + 12b)											
13. FORECAST OF BILLINGS TO THE GOVERNMENT											
14. ESTIMATED TERMINATION COSTS											
15. REMARKS											